

**Survey of Local Government Finances**  
**Utah Municipalities**  
Fiscal Year Ended June 30, 2004

FY 2005		GOVERNMENTAL FUNDS		ENTERPRISE FUNDS	
PART I		Amount		Amount	
<b>TAX REVENUES</b>					
<b>Property Taxes</b>					
1.1	Property taxes - (All property taxes not separately listed below.)	T01	62,028	T01	
1.2	Property Taxes - Debt Service	T01		T01	
1.3	Property Taxes - RDA Increment	T01	5,400	T01	
1.4	Property Taxes - Library	T01	8,752	T01	
1.5	Property Taxes - Delinquent	T01		T01	
2	Fee in lieu	T01	22,900	T01	
<b>Local Sales Taxes</b>					
3.1	General sales tax - Local option	T09	278,626	T09	
3.2	Highway improvement sales tax	T19	50,970	T19	
3.3	Resort community sales tax	T19		T19	
3.4	Resort plus sales tax	T19		T19	
3.5	Energy sales and use tax	T19		T19	
3.6	Transient room tax	T19		T19	
3.7	Public transit sales tax (UC 59-12-501)	T19		T19	
3.8	Other - specify	T19		T19	
<b>Franchise Tax</b>					
4.1	Telephone franchise tax	T16	19,550	T16	
4.2	Cable TV franchise tax	T16		T16	
4.3	Water franchise tax	T16		T16	
4.4	Sewer franchise tax	T16		T16	
4.5	Other - Specify Telecommunications	T16	125,000	T16	
<b>Licenses, Fees and Permits</b>					
5.1	Business license fees	T99	10,696	T99	
5.2	Building permit fees	T99		T99	
5.3	Other licenses, permits & taxes - Specify Animal Control	T99	2,905	T99	
<b>REVENUES - Other than tax and intergovernmental revenues</b>					
<b>Utility Sales Revenue / User Fees</b>					
1.1	Water supply system	A91		A91	224,578
1.2	Electric power system	A92		A92	
1.3	Gas supply system	A93		A93	
1.4	Transit or bus system	A94		A94	
<b>Other Sales and Service Revenue</b>					
2.1	Sewer charges	A90		A90	184,242
2.2	Storm drainage	A90		A90	

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PART II		GOVERNMENTAL FUNDS		ENTERPRISE FUNDS	
REVENUES - Other than tax and intergovernmental revenues (cont.)		Amount	Amount	Amount	Amount
2.3	Garbage collection / street cleaning	A81		A81	75,850
3.1	Parks and recreation charges	A81	47,517	A81	
3.2	Airports - include rentals and gross sales of gas and oil	A01		A01	
3.3	Parking facilities, lots & meters	A00		A00	
3.4	Hospital charges received	A08		A08	
3.5	Cemeteries	A03	4,770	A03	
3.6	Municipal housing rental projects (gross)	A00	270	A00	
3.7	Special police services	A08		A08	
4.1	Impact fees	A08		A08	28,008
4.2	Connection fees	A08		A08	7,280
4.3	Plan check fees	A08		A08	
4.4	Zoning & subdivision fees	A08		A08	
4.5	Sale of maps & publications	A08		A08	
5	Other miscellaneous fees	A08	8,598	A08	21,852
<b>Special Assessments</b>					
6.1	Street cuts and public improvements	U01		U01	
6.2	Sidewalk & curb repairs	U01		U01	
6.3	Street lighting charges - Lighting districts	U01		U01	
6.4	Other special improvement & service	U01		U01	
<b>Fines and Forfeitures (Circuit Court)</b>					
7.1	Court fines, bail forfeitures, and moving violations surcharges	U08		U08	
7.2	Parking ticket revenue	U08		U08	
<b>Fines (Justice Court)</b>					
8.1	Court fines, bail forfeitures, and moving violations surcharges	U08	23,898	U08	
8.2	Parking ticket revenue	U08		U08	
<b>Interest, Rents and Royalties</b>					
9	Interest earnings	U20	8,208	U20	12,944
10	Rents and royalties	U40	5,715	U40	
<b>Miscellaneous</b>					
11	Other miscellaneous revenue - Specify Contributions & Other	U08	61,125	U08	61,200
12	Proceeds from bond issues	NR		NR	
13	Receipts from sale of real property	U11		U11	

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		GOVERNMENTAL FUNDS			ENTERPRISE FUNDS		
		(a)	(b)	(c)	(d)	(e)	(f)
		From the State	From other local governments	From federal government directly	From the State	From other local governments	From federal government directly
<b>PART III INTERGOVERNMENTAL REVENUE</b>							
1	General support	C30	D30	E30	C30	D30	E30
2	Public safety grants	C38	D38	E38	C38	D38	E38
3	Streets and highways / C Roads	C46	D46	E46	C46	D46	E46
4	Community development	C50	D50	E50	C50	D50	E50
5	Liquor funds	C58	D58	E58	C58	D58	E58
6	Intergovernmental service contracts	C68	D68	E68	C68	D68	E68
7	Other - Specify	C68	D68	E68	C68	D68	E68
<b>PART IV DIRECT EXPENDITURES BY PURPOSE AND TYPE</b>							
		<b>GOVERNMENTAL FUNDS</b>					
		Current Operation Direct expenditures including salaries and wages	Construction	Purchase of equipment, land, and existing structures	Current Operation Direct expenditures including salaries and wages	Construction	Purchase of equipment, land, and existing structures
		(a)	(b)	(c)	(d)	(e)	(f)
<b>Governmental Administration</b>							
1.1	Financial administration	E23	F23	G23	E23	F23	G23
1.2	Judicial / courts	E26	F26	G26	E26	F26	G26
1.3	Legal / attorney	E26	F26	G26	E26	F26	G26
1.4	General municipal buildings	E31	F31	G31	E31	F31	G31
1.5	Central administration	E28	F28	G28	E28	F28	G28
1.6	Planning and zoning	E28	F28	G28	E28	F28	G28
1.7	Economic development	E38	F38	G38	E38	F38	G38
<b>Public Safety</b>							
2.1	Police	E82	F82	G82	E82	F82	G82
2.2	Fire	E24	F24	G24	E24	F24	G24
2.3a	Ambulance / paramedic - Use this line if the services are part of the fire department.	E24	F24	G24	E24	F24	G24
2.3b	Ambulance / paramedic - Use this line if the services are not part of the fire department.	E32	F32	G32	E32	F32	G32
2.4	Corrections / Jail	E06	F06	G06	E06	F06	G06
2.5	Protective inspection and regulation	E68	F68	G68	E68	F68	G68
<b>Environment and Housing</b>							
3.1	Sewer	E80	F80	G80	E80	F80	G80
3.2	Storm drainage	E80	F80	G80	E80	F80	G80
3.3	Solid waste management	E81	F81	G81	E81	F81	G81
3.4	Recycling programs	E81	F81	G81	E81	F81	G81
3.5	Housing & community development	E80	F80	G80	E80	F80	G80
3.6	Redevelopment agencies	E80	F80	G80	E80	F80	G80

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PART IV	DIRECT EXPENDITURES BY PURPOSE AND TYPE (cont.)	GOVERNMENTAL FUNDS				ENTERPRISE FUNDS			
		Current Operation Direct expenditures including salaries and wages (a)	Construction (b)	Purchase of equipment, land, and existing structures (c)	Current Operation Direct expenditures including salaries and wages (d)	Construction (e)	Purchase of equipment, land, and existing structures (f)		
	3.7 Parts and recreation programs (not addressed below.)	E81	F81	G81	E81	F81	G81		
	3.8 Cultural & community events	E81	F81	G81	E81	F81	G81		
	3.9 Golf courses	E81	F81	G81	E81	F81	G81		
	3.10 Rodeo grounds & equestrian parks	E81	F81	G81	E81	F81	G81		
	3.11 Carneteries	E81	F81	G81	E81	F81	G81		
	3.12 Libraries	E82	F82	G82	E82	F82	G82		
	Transportation								
	4.1 Roads & streets - maintenance and construction - See instructions	E44	F44	G44	E44	F44	G44		
	4.2 Other road and street maintenance - including snow removal	E44	F44	G44	E44	F44	G44		
	4.3 Sidewalk, curb, & gutter	E44	F44	G44	E44	F44	G44		
	4.4 Street lighting	E44	F44	G44	E44	F44	G44		
	4.5 Engineering	E44	F44	G44	E44	F44	G44		
	4.6 Municipal airports	E81	F81	G81	E81	F81	G81		
	4.7 Parking facilities	E81	F81	G81	E81	F81	G81		
	Health								
	5.1 Own hospitals	E38	F38	G38	E38	F38	G38		
	5.2 Other hospitals	E38	F38	G38	E38	F38	G38		
	5.3 Health (other than hospitals)	E32	F32	G32	E32	F32	G32		
	Interest on Debt								
	6.1 Interest on debt - Water supply system	B1			B1				
	6.2 Interest on debt - Electric power system	B2			B2				
	6.3 Interest on debt - Gas supply system	B3			B3				
	6.4 Interest on debt - Transit or bus system	B4			B4				
	6.5 Interest on debt - All other interest	B8			B8				
	Utilities								
	7.1 Water supply system	E81	F81	G81	E81	F81	G81		
	7.2 Electric power system	E82	F82	G82	E82	F82	G82		
	7.3 Gas supply system	E83	F83	G83	E83	F83	G83		
	7.4 Transit or bus system	E84	F84	G84	E84	F84	G84		
	All Other Expenditures								
	8.1 All other expenditures - See instructions - Specify	E89	F89	G89	E89	F89	G89		
	Sewer \$79,203 & Garage \$70,027				149,830				

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PART IV DIRECT EXPENDITURES BY PURPOSE AND TYPE (cont.)		GOVERNMENTAL FUNDS				ENTERPRISE FUNDS			
		Current Operation Direct expenditures including salaries and wages	Construction	Purchase of equipment, land, and existing structures	Current Operation Direct expenditures including salaries and wages	Construction	Purchase of equipment, land, and existing structures		
8.2	All other expenditures - See instructions - Specify	E80	(a)	(b)	(c)	(d)	(e)	(f)	
8.3	All other expenditures - See instructions - Specify	E80	F80	G80	E80	F80	G80		
<b>PART V INTERGOVERNMENTAL EXPENDITURES</b>		<b>GOVERNMENTAL FUNDS</b>				<b>ENTERPRISE FUNDS</b>			
1	Fire	L24	M24		L24	M24			
2	Highways	L44	M44		L44	M44			
3	Police	L62	M62		L62	M62			
4	Sanitation	L81	M81		L81	M81			
5	Recreation	L81	M81		L81	M81			
6	Judicial and legal	L25	M25		L25	M25			
7	All other	L88	M88		L88	M88			
<b>PART VI PERSONNEL EXPENDITURES</b>		<b>GOVERNMENTAL FUNDS</b>				<b>ENTERPRISE FUNDS</b>			
1	Report the total expenditure for salaries and wages included in column (a + c) of part IV, as well as any salaries and wages paid to your own government's employees on force account construction projects.	200	Amount		200	Amount			
			207,913			118,675			
<b>PART VII INDEBTEDNESS</b>		<b>GOVERNMENTAL and ENTERPRISE FUNDS</b>							
		Outstanding at beginning of year	Issued during fiscal year (include all refunding debt)	Retired during fiscal year (include all refunded debt)	Total Outstanding (a + b - c = d) Also, (d = e + f)	Detail of long-term debt outstanding			
		(a)	(b)	(c)	(d)	(e)	(f)		
1.1	Long-term Outstanding Debt	19A	29A	39A	700,304	44A	41A		
1.2	Water supply system	19B	29B	39B		44B	41B		
1.3	Electric supply system	19C	29C	39C		44C	41C		
1.4	Sewer system	19D	29D	39D		44D	41D		
1.5	Gas supply system	19E	29E	39E		44E	41E		
1.6	Traffic system	19F	29F	39F		44F	41F		
1.7	Public debt for privately owned housing, industrial or business purposes	19G	29G	39G		44G	41G		



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GOVERNMENTAL and ENTERPRISE FUNDS									
<b>PART VI</b>		<b>INDEBTEDNESS (cont.)</b>							
		Outstanding at beginning of year	Issued during fiscal year (include all refunding debt)	Retired during fiscal year (include all refunded debt)	Total Outstanding (a + b - c = d) Also, (d = e + f)	Detail of long-term debt outstanding			
	Long-term Outstanding Debt	(a)	(b)	(c)	(d)	Revenue and non-guaranteed bonds	Guaranteed bonds		(1)
	1.7 All other purposes	19X 1,454,250	20X	20X 57,500	40X 1,402,750	41X			
		Outstanding balance at beginning of fiscal year	Issued during fiscal year	Retired during fiscal year	Balance at end of fiscal year				
		(a)	(b)	(c)	(d)				
	Other Long-term Obligations								
	2.1 Capital lease purchase agreements								
	2.2 Accrued leave liability (sick leave and vacation)								
	Short-term (interest bearing) Debt	Outstanding balance at beginning of fiscal year	Balance at end of fiscal year						
	3 Total short-term debt	61X	64X						
		(a)	(b)						
<b>PART VII</b>		<b>CASH AND INVESTMENTS HELD AT END OF FISCAL YEAR</b>							
		Reserves held for redemption of long-term debt	Unexpended proceeds from sale of bond issues held pending disbursement	All other funds except employee retirement funds					
	Cash and investments held at end of fiscal year	61X 64,000	62X	63X 57,500					
<b>PART IX</b>		<b>RATES</b>		<b>GOVERNMENTAL FUNDS</b>		<b>ENTERPRISE FUNDS</b>			
	1. Energy Sales & Use Tax Rate								
	2. Cable TV Franchise Tax Rate								
	3. Telephone Franchise Tax Rate								

# Survey of Local Government Finances Utah Municipalities Fiscal Year Ended June 30, 2004

PART X		Data supplied by:	
Name (Please print)		Kay Kimball CPA	
Title		CPA Telephone	
Date		4-25-2005	
2005 Version			
<p>Include with audit report submitted to:</p> <p>Utah State Auditor Utah State Capitol Office Complex, E310 Salt Lake City, UT 84114</p> <p>If you have any questions about this form, call or write:</p> <p>Richard Moon Office of the State Auditor Utah State Capitol Office Complex, E310 Salt Lake City, UT 84114 Phone: (801) 538-1334 or 1-800-622-1243 Fax: (801) 538-1383 Email: richardmoon@utah.gov</p>			